

# ***GENERAL GOVERNMENT***

***NON-DEPARTMENTAL  
EXPENDITURES***

***FINE ARTS***

***CULTURAL AFFAIRS***

# ***GENERAL GOVERNMENT***

City Manager  
*Fred Wilson*

Finance  
Department



# **GENERAL GOVERNMENT**

**ACCOUNT NUMBER: 001-090**

**FUND: GENERAL FUND**

## **ABOUT THE DEPARTMENT**

General Government consists of two sections: 1.) Fine Arts & Cultural Affairs; and 2.) Non-Departmental.

Funds budgeted for Fine Arts support various programs that aid the City in improving its community, developing and enhancing the cultural and aesthetic values of the City, and developing the civic affairs of the City. The Non-Departmental budget identifies and accounts for citywide program costs, which are not directly applicable to any one department.

<b>EXPENDITURES BY DIVISION</b>				
<b>DIVISION</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 PROJECTED</b>	<b>2008-09 ADOPTED</b>
FINE ARTS & CULTURAL AFFAIRS	213,214	304,267	295,389	287,000
NON-DEPARTMENTAL	8,746,667	9,423,578	7,924,612	9,019,600
<b>TOTAL</b>	<b>8,959,881</b>	<b>9,727,845</b>	<b>8,220,001</b>	<b>9,306,600</b>

<b>EXPENDITURES BY CATEGORY</b>				
<b>CATEGORY</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 PROJECTED</b>	<b>2008-09 ADOPTED</b>
PERSONNEL	27,180	228,126	(408,941)	1,578,600
MAINTENANCE & OPERATION	683,295	660,574	692,411	555,500
CONTRACTUAL SERVICES	857,670	1,301,064	1,238,324	1,357,000
INTERNAL SERVICE CHARGES	4,831,900	4,549,000	4,653,700	4,362,300
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	2,559,835	2,989,081	2,044,507	1,453,200
<b>TOTAL</b>	<b>8,959,881</b>	<b>9,727,845</b>	<b>8,220,001</b>	<b>9,306,600</b>

EXPENDITURE BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2008-2009

FUND 001 GENERAL FUND

DIVISION 091 FINE ARTS AND CULTURAL AFFAIRS

ACCOUNT OBJECT & TITLE	ACTUAL 2005-06	ACTUAL 2006-07	PROJECTED 2007-08	ADOPTED 2008-09
5027 HEALTH & LIFE INSURANCE	0	0	3,415	0
5028 UNEMPLOYMENT INSURANCE	0	0	101	0
5029 MEDICARE	0	0	478	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>0</b>	<b>0</b>	<b>3,993</b>	<b>0</b>
5185 FINE ARTS FUNDING	133,500	133,500	167,700	133,500
5186 CIVIC AND PROMOTIONAL	79,714	170,768	168,125	153,500
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>213,214</b>	<b>304,268</b>	<b>335,825</b>	<b>287,000</b>
<b>TOTAL</b>	<b>213,214</b>	<b>304,268</b>	<b>339,818</b>	<b>287,000</b>

# BUDGET - JUSTIFICATION

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091 FINE ARTS AND CULTURAL AFFAIRS 001 GENERAL FUND

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## OBJ JUSTIFICATION

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5185 FUNDING FOR ARTS, MUSIC, AND CULTURAL PROGRAMS PROVIDED BY LOCAL COMMUNITY ORGANIZATIONS, AS RECOMMENDED BY THE FINE ARTS COMMISSION AND APPROVED BY THE MAYOR AND COMMON COUNCIL.

5186 FUNDING TO ASSIST COMMUNITY ORGANIZATION AND CITY DEPARTMENTS WITH COSTS ASSOCIATED WITH SPECIAL EVENTS THAT BENEFIT THE COMMUNITY, INCLUDING BUT NOT LIMITED TO THE 4TH OF JULY CELEBRATION, BLACK HISTORY PARADE, YMCA CHRISTMAS PARADE, WESTERN REGIONAL LITTLE LEAGUE, ETC. ALLOCATIONS ARE RECOMMENDED BY THE WAYS AND MEANS COMMITTEE AND APPROVED BY THE MAYOR AND COMMON COUNCIL.

**EXPENDITURE BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2008-2009**

FUND 001 GENERAL FUND

DIVISION 092 NON-DEPARTMENTAL

ACCOUNT OBJECT & TITLE	ACTUAL 2005-06	ACTUAL 2006-07	PROJECTED 2007-08	ADOPTED 2008-09
5011 SALARIES PERM/FULLTIME	0	0	0	2,400,000
5024 PERS RETIREES HEALTH	201,811	228,126	317,010	378,600
5026 PERS RETIREMENT	-177,024	0	1,903	0
5027 HEALTH & LIFE INSURANCE	2,306	0	3,841	0
5028 UNEMPLOYMENT INSURANCE	73	0	105	0
5029 MEDICARE	14	0	0	0
5030 PERS CREDIT	0	0	-731,800	-1,200,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>27,180</b>	<b>228,126</b>	<b>-408,941</b>	<b>1,578,600</b>
5111 MATERIALS & SUPPLIES	3,135	7,297	7,135	10,000
5122 DUES & SUBSCRIPTIONS	100,218	113,634	115,806	118,000
5133 EDUCATION & TRAINING	29,281	42,357	65,457	43,000
5161 INSURANCE PREMIUMS	0	73,262	69,172	0
5174 PRINTING CHARGES	11,122	6,002	10,051	12,000
5175 POSTAGE	1,712	1,493	1,276	1,500
5181 OTHER OPERATING EXPENSES	88,850	64,985	6,508	0
5182 BAD DEBTS/UNCOLLECTIBLE ACCTS	4,042	0	50,474	10,000
5184 LOW INCOME REBATES	2,803	2,455	1,144	4,000
5186 CIVIC AND PROMOTIONAL	70,000	44,821	70,000	70,000
5197 ADMINISTRATIVE SERVICE	158,918	0	0	0
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>470,081</b>	<b>356,306</b>	<b>397,022</b>	<b>268,500</b>
5502 PROFESSIONAL/CONTRACTUAL SVCS	432,670	841,065	749,050	897,000
5505 OTHER PROFESSIONAL SERVICES	425,000	460,000	489,274	460,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>857,670</b>	<b>1,301,065</b>	<b>1,238,324</b>	<b>1,357,000</b>
5602 WORKERS COMPENSATION	2,987,400	2,811,200	2,896,200	2,746,100
5603 LIABILITY	1,844,500	1,737,800	1,757,500	1,616,200
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>4,831,900</b>	<b>4,549,000</b>	<b>4,653,700</b>	<b>4,362,300</b>
5802 DEBT SERVICE INTEREST	324,097	398,250	405,794	0
5803 LEASE PAYMENTS	2,235,738	2,590,831	1,638,713	1,453,200
<b>TOTAL DEBT SERVICE</b>	<b>2,559,835</b>	<b>2,989,081</b>	<b>2,044,507</b>	<b>1,453,200</b>
<b>TOTAL</b>	<b>8,746,667</b>	<b>9,423,578</b>	<b>7,924,612</b>	<b>9,019,600</b>

# BUDGET - JUSTIFICATION

092 NON-DEPARTMENTAL

001 GENERAL FUND

## OBJ JUSTIFICATION

- 5011 SAFETY CHARTER 186 COSTS
- 5111 CITY SERVICE PINS; MISC. SUPPLIES
- 5122 LEAGUE OF CALIF. CITIES; US CONFERENCE OF MAYORS; SANBAG; SISTER CITIES INTERNATIONAL; LAFCO DUES, SCAG DUES, NATIONAL LEAGUE OF CITIES, ETC.
- 5133 EDUCATION REIMBURSEMENTS FOR ALL CITY EMPLOYEES (\$18,000); \$25,000 FOR CITYWIDE TRAINING PROGRAMS
- 5174 PRINTING COSTS FOR BUDGETS AND OTHER CITY DOCUMENTS
- 5175 POSTAGE FOR LOW-INCOME UTILITY TAX PROGRAM; MISC. CORRESPONDENCE
- 5182 WRITE OFF OF UNCOLLECTED BAD DEBT
- 5184 UTILITY TAX REBATES FOR LOW-INCOME PROGRAM
- 5186 FUNDING FOR INLAND EMPIRE SYMPHONY(\$70,000)
- 5502 SALES TAX AUDITORS/CONSULTANTS; UTILITY TAX CONSULTANT; AUDIT SERVICES; STATE MANDATED COST PROGRAM CONSULTANTS; LOBBYIST COSTS; MISC. CONSULTANT COSTS;ACTUARIAL REPORTING COSTS; HEARING OFFICER FOR CODE COMPLIANCE; EXECUTIVE RECRUITMENT COST; BUSINESS UUT REBATES; FUNDS FOR EMPLOYEE APPRECIATION DAY; PARS ADMINISTRATION COSTS; COST OF CONTRACT WITH MERCER FOR HEALTH INSURANCE ADMINISTRATION/BROKER/CONSULTING SERVICES.
- 5505 TOT PAYMENT TO CONVENTION AND VISITORS BUREAU (CVB) (\$460,000)
- 5602 THE PORTION OF THE CITY'S TOTAL WORKER'S COMPENSATION COSTS (INLCUDING STAFF TIME) RELATED TO THE GENERAL FUND BASED ON LOSS HISTORY AND INDUSTRY STANDARDS.
- 5603 THE PORTION OF THE CITY'S TOTAL COSTS (INCLUDING STAFF TIME AND OVERHEAD) FOR RISK MANAGEMENT, LIABILITY INSURANCE PREMIUMS, PROPERTY INSURANCE PREMIUMS AND LIABILITY COSTS RELATED TO THE GENERAL FUND. BASED ON LOSS HISTORY AND INDUSTRY STANDARDS.
- 5803 DEBT SERVICE PAYMENTS FOR CITY HALL \$996,800; MAIN FIRE STATION \$217,900; CA INFRASTRUCTURE LOAN FOR HUB PROJECT \$146,700; DEBT SERVICE FOR ADA RESTROOM PROJECT \$82,700; MISC. DEBT ADMIN COSTS, \$9,100.